## ABSTRACT OF THE DISCLOSURE

A depression is formed on the surface of a lower magnetic pole layer in a thin film magnetic head. A lower auxiliary magnetic pole is defined in the lower magnetic pole layer between the depression and a medium-opposed surface of a head slider. The depression is filled up with a non-magnetic material. When the thin film magnetic head is to be formed, no magnetic layer is formed on the lower magnetic pole layer for forming the lower auxiliary magnetic pole. A dry process such as sputtering and vapor-deposition can be employed to form the lower magnetic pole layer, so that a wider choice can be provided for the material of the lower magnetic pole layer and the lower auxiliary magnetic pole.